



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

The Honourable Commissioner of Patents
and Trademarks
Washington, D.C. 20231
U.S.A.

Dear Sir:

GENERAL POWER OF ATTORNEY
TO PROSECUTE APPLICATIONS BEFORE THE USPTO

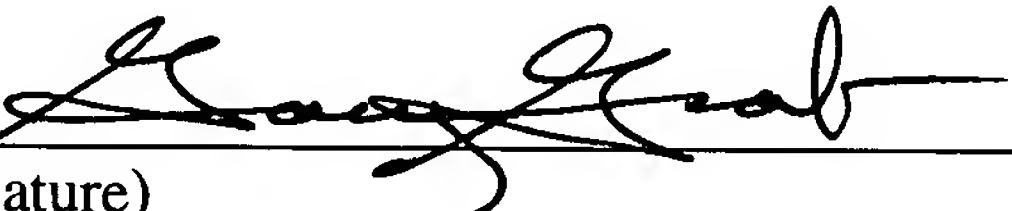
Assignee Name and Address: ACS ENGINEERING TECHNOLOGIES INC.

11775 – 35 Street SE
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appoints the patent practitioners associated with Bennett Jones LLP, Customer number 23971 to represent before the United States Patent and Trademark Office in connection with any and all U.S. patent applications assigned to the above-named assignee.

All correspondence in connection with this application should be sent to Bennett Jones LLP, Customer number 23971. (Telephone: 403-298-3100)

The undersigned is authorized to act on behalf of the assignee.


(Signature)

Name of Person Signing: GARY GRAB

Title of Person Signing: Chief Operating Officer

Date: August 27, 2004